

PATENT
00961-P0213A SPM/HML

Declaration and Power of Attorney

As below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe that I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **Topical Benfotiamine Treatments** (File No. 00961-P0213A SPM/HML), the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. To the best of my knowledge, information, and belief the facts stated therein are true.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(3) or §365(b) of any foreign application(s) for patent or Inventor's certificate, or §365(a) of any PCT International Application which designated at least one country other than the United States, listed below, any foreign application for patent or inventor's certificate, or PCT International Application having a filing date before that of the application on which priority is claimed.

None

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States Provisional Application(s) listed below.

None

I hereby claim the benefit under Title 35, United States Code, §120 of any United States Application(s), or §385(c) of any PCT International Application designating the United States, listed below, and insofar as the subject matter of each of the claims of this Application is not disclosed in the prior United States or PCT Application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT International filing date of this application.

None

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Declaration and
Power of Attorney
Applicant: Nicholas V. Perricone

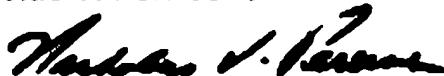
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I hereby appoint Stephen P. McNamara, Registration No. 32,745, and Helen M. Limoncelli, Registration No. 51,950, of ST.ONGE STEWARD JOHNSTON & REENS LLC; 986 Bedford Street; Stamford, Connecticut 06905-5619; Telephone (203) 324-6155, with full power of substitution, association and revocation, as attorney(s) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

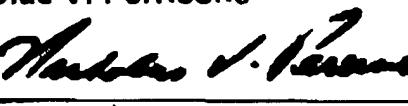
Please direct all telephone calls and correspondence to Stephen P. McNamara at the above address and telephone number.

Full name of first inventor:

Nicholas V. Perricone



Inventor's signature


7/22/03

Date:

Guilford, Connecticut

Residence:

A citizen of United States

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